



# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 3

#### GOVERNMENT OF GOA

Department of Finance

Revenue Control Division

#### Notification

4/5/2005-Fin(R&C)(40)

In exercise of the powers conferred by sub-section (4) of Section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedule 'B' and 'D' appended to the said Act, as follows, namely:—

(I) In Schedule 'B' appended to the said Act,—

(i) against serial number (19), the expression "Bicycles, tricycles, cycle, rickshaw and parts, tyres and tubes thereof" shall be omitted;

(ii) against serial number (27A), the expression "Chalk stick" shall be omitted;

(iii) against serial number (40), the expression "Exercise book, graph book and laboratory note book" shall be omitted;

(iv) against serial number (56B), the word and figure "Kirpan" shall be omitted;

(v) against serial number (61B), the expression "Misry, patasha as a part of prasad" shall be omitted;

(vi) against serial number (69), for the expression "Pens of all kinds including refills", the expression "Pens of all kinds including refills and writing instruments costing rupees fifty and above" shall be substituted;

(vii) against serial number (71), for the expression "Plastic footwear, Hawaii chappals and straps thereof", the expression "Hawaii chappals and straps thereof", shall be substituted;

(viii) against serial number (72B), the expression "Prasadam by religious institutions" shall be omitted;

(ix) against serial number (77A), the expression "Rakhi" shall be omitted;

(x) against serial number (78B), the expression "Religious pictures not for use as calendar" shall be omitted;

(xi) against serial number (81A), the expression "Sacred thread commonly known as yagnapobit" shall be omitted;

(xii) against serial number (83), the expression "Sewing machine, its parts and accessories" shall be omitted;

(xiii) after entry at serial number (98B), the following entry shall be inserted, namely:—

"(97C) Water including mineral water when sold in glass bottles.";

(xiv) against serial number (98), the expression "Writing instruments, geometry

boxes, colour boxes, crayons and pencil sharpners" shall be omitted;

(xv) against serial number (101), for the expression "Used cars/motor vehicles including two wheelers and three wheelers, whether or not sold after reconditioning or refurbishing, by registered dealer whose principal business is of buying and selling of motor vehicles", the expression "50% of the sale price of the used cars/motor vehicles including two wheelers and three wheelers, whether or not sold after reconditioning or refurbishing, by a registered dealer whose principal business is of buying and selling of motor vehicles" shall be substituted;

(II) In Schedule 'D' appended to the said Act,—

(i) after entry at serial number (5), the following entry shall be inserted, namely:—

"(5A) Bicycles, tricycles, cycle rickshaw and parts, tyres and tubes thereof".;

(ii) after entry at serial number (7), the following entries shall be inserted, namely:—

"(7A) Carry bags made of jute or paper;  
(7B) Chalk stick".;

(iii) after entry at serial number (17), the following entry shall be inserted, namely:—

"(17A) Exercise book, graph book and laboratory note book".;

(iv) after entry at serial number (23), the following entry shall be inserted, namely:—

"(23A) geometry boxes, colour boxes, crayons, pencil sharpners".;

(v) after entry at serial number (29A), the following entry shall be inserted, namely:—

"(29B) Kirpan".;

(vi) after entry at serial number (32), the following entry shall be inserted, namely:—

"(32A) Misry, patasha as a part of prasad".;

(vii) after entry at serial number (36A), the following entry shall be inserted, namely:—

"(36B) Pens of all kinds including refills and writing instruments costing less than rupees fifty".;

(viii) after entry at serial number (37), the following entry shall be inserted, namely:—

"(37A) Plastic footwear".;

(ix) after entry at serial number (38), the following entries shall be inserted, namely:—

"(38A) Prasadam by religious institutions;  
(38B) Rakhi".;

(x) after entry at serial number (39), the following entries shall be inserted, namely:—

"(39A) Religious pictures not for use as calendars".;

(xi) after entry at serial number (40A), the following entries shall be inserted, namely:—

"(40B) Sacred thread commonly known as yagnapobit".;

(xii) after entry at serial number (41), the following entries shall be inserted, namely:—

"(41) Sewing machine, its parts and accessories".

This notification shall come into force with effect from 1-4-2007.

By order and in the name of the Governor of Goa.

Vasanti H. Parvatkar, Under Secretary, Fin.  
(Budget-I).

Porvorim, 30th March, 2007.